

# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 8-2003

### Norwood G. Clark, Jr., CPA, Appointed to Board

Robert N. Brooks, Executive Director of the North Carolina State Board of CPA Examiners, recently announced that Governor Michael F. Easley has appointed Norwood G. Clark, Jr., CPA, to the Board.

Clark, whose term will expire June 30, 2006, took the Oath of Office at the July 21, 2003, Board meeting.

He replaced Walter C. Davenport, CPA, who had served on the Board since 1994 (*see page 5*).

Clark previously served on the Board from 1995-2002 and during that time, he served as President for one year and as Vice President for one year.

In addition, he was a member of the Communications Committee, the Executive Committee, the Personnel Committee, the Professional Standards Committee, the Real Estate Committee, and the State Quality Review Advisory Committee.

A native of Wilmington, NC, Clark received his Bachelor of Science in Business Administration from the University of North Carolina at Chapel Hill. He was licensed as a North Carolina CPA in 1973.

Clark was employed by the State of North Carolina from 1965 until 1987 when he left State government to establish a CPA firm in Raleigh.

In July 2003, Clark merged his firm, Clark-McNairy CPA-PC, with the multi-state firm of Dixon Odom PLLC, Certified Public Accountants.

As a Director with Dixon Odom, Clark's primary focus is the further development of not-for-profit and governmental client services.

Clark is active in the American Institute of CPAs (AICPA) and previously served on the Legislative Affairs Committee.

He is also an active member of the North Carolina Association of CPAs (NCACPA) and previously served as Treasurer of the NCACPA.

He also served as Chair of the Political Action Committee and as Chair of the Governmental and Legislative Affairs Committee.

Clark was an appointed member of the North Banking Commission, but resigned that position when he was appointed to the North Carolina State Board of CPA Examiners on July 1, 2003.

As a Governor-appointed member of the Board of Trustees governing the State and Local Retirement Systems, Clark represents the interests of retired State of North Carolina employees.

Clark and his wife, Judy Reasons Clark, live in the Garner area and are members of Holland United Methodist Church.



**Norwood G. Clark, Jr., CPA**

[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

#### Inside this issue...

Board Meetings .....	6
Certificates Issued .....	4
Contact the Board .....	2
Do Not Call Registry .....	4
FASB Posts Statements on Web .....	4
Inactive Status .....	7
In Memoriam: Judith Macomber .....	3
Internet Scam .....	6
Notice of Address Change .....	8
Outsourcing Client Tax Returns .....	2
PCAOB Registration .....	6
Reclassifications .....	6
Resolution: Walter C. Davenport .....	5

# The Ethics of Outsourcing Client Tax Returns

Business process outsourcing--contracting business processes to outside service vendors--is not a new concept and the accounting industry has long taken advantage of the benefits of outsourcing.

However, a growing trend among CPA firms is causing concern among regulators.

A number of CPA firms, both multi-state and local, have begun using the burgeoning outsourcing and technology markets in India to process client tax returns.

According to Kevin Robert, Chief Executive of CCH Tax Compliance, a tax software company that provides software for an India-based outsourcer, the work being performed is not simple data entry.

"We're taking in raw tax-source information and there are going to be levels of interpretation," he said in an interview with the *Seattle Times*.

Although the North Carolina Accountancy Statutes and Administrative Code do not expressly prohibit the practice of outsourcing the preparation of client tax returns, there are several rules a CPA must consider when outsourcing services.

One prime concern is maintaining the confidentiality of client records.

Pursuant to 21 NCAC 8N .0205, *Confidentiality*, a CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client.

To process a tax return, the preparer must have sensitive client information such as the client's Social Security Number, date of birth, bank and brokerage statements, credit card information, salary, etc.

In short, much of the information that can be used to perpetrate identity theft.

Although some outsourcing centers promise to protect financial information by eliminating the workers ability to download, print, scan or copy financial data, critics of outsourcing question how tax returns can be pro-

cessed without workers being able to perform those tasks.

Ultimately, the CPA firm has the responsibility to ensure the confidentiality of its clients' information.

In addition, CPA firms, like banks and brokerage firms, are covered under the Gramm-Leach-Bliley Act which governs financial privacy.

Under the Act, the mandatory annual privacy notice must state with whom a company shares its clients' non-public information, how the company protects or safeguards that information, and how a client may opt out of having that information shared with other companies like outsourcing centers.

The competence of the workers at the outsource centers is also of concern to regulators; the workers may have minimal training and may have no background in US tax law.

21 NCAC 8N .0212, *Competence*, requires that a CPA shall perform professional services competently and shall exercise due professional care in the performance of an engagement.

Pursuant to 21 NCAC 8N .0301, *Professional Judgment*, a CPA shall not subordinate the CPA's professional judgment to non-CPAs.

Although some of the companies that offer outsourcing in India promise to hire only Chartered Accountants with an education that is at least equivalent to a CPA's education and training in US

tax law, the CPA firm using the outsource center must be diligent in selecting a company in which the workers are properly educated and trained.

If your CPA firm has professional liability insurance coverage, you should check with your insurance carrier to see if your policy covers the firm when using an outsource center.

The accuracy of the tax return remains the ultimate responsibility of the CPA firm and all returns prepared by an outsource center must be reviewed by the CPA firm and the signing CPA.

Consolidations in the accounting industry have created unprecedented change--competition is more intense than ever.

As the pressure for better bottom line results increase, outsourcing is seen as one solution.

If your CPA firm is considering outsourcing the preparation of client tax returns, remember that a North Carolina CPA is responsible for ensuring that any partner, shareholder, officer, director, unlicensed principal, proprietor, employee or agent, including outsource personnel comply with the Board's rules on Professional Ethics and Conduct.

*If you have questions regarding the Board's rules as they relate to the outsourcing of client tax returns, please contact Robert N. Brooks, the Board's Executive Director, by telephone at (919) 733-4222 or by e-mail at [rbrooks@bellsouth.net](mailto:rbrooks@bellsouth.net).*

## Contact the Board

**Main Telephone Number**  
(919) 733-4222

**Fax Number**  
(919) 733-4209

**Toll-Free Application Line**  
1-800-211-7930

**Address**  
1101 Oberlin Road, Suite 104  
PO Box 12827  
Raleigh, NC 27605

**Web Site**  
[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

**Administrative Services**  
(919) 733-4223

**Communications**  
(919) 733-4208

**Examinations**  
(919) 733-4224

**Licensing - Applications**  
(919) 733-1422

**Licensing - Firms/SQR/CPE**  
(919) 733-1423

**Professional Standards**  
(919) 733-1426

## In Memoriam: Judith Ann Eastwood Macomber



**Judith Ann Eastwood Macomber**  
**1942 - 2003**

It is with great sadness that the North Carolina State Board of CPA Examiners announces the death of Judith Macomber, the Board's Examinations Manager.

Judie, as she was known to friends and family, passed away July 24, 2003, as the result of injuries she received in a fall on July 20, 2003.

A Service of Remembrance was held on July 27, 2003, at Brown-Wynne in Raleigh.

Judie was born October 9, 1942, in Huntington, NY, to Frances R. Eastwood and the late James W. Eastwood.

Raised in Rhode Island, Judie graduated from the University of Rhode Island in 1964 with a Bachelor of Science in Home Economics Education with a minor in English.

She later continued her education by taking graduate-level classes at East Carolina University in Greenville, NC.

In October 1986, Judie joined the Board staff as Examinations Manager, and one month later, she administered the November 1986 Uniform CPA Exam in Raleigh—the first time the exam had been given at the Raleigh Convention and Conference Center.

As Examinations Manager, Judie had extensive contact with exam applicants and often said that the best part of her job was helping applicants navigate the sometimes confusing exam application process.

She especially took pleasure in helping find alternatives for meeting the exam application requirements for those one or two percent of the applicants who didn't fit the mold.

Judie felt that it was important that each applicant be given the information that he or she needed so that each individual could be one step closer to attaining his or her goal of becoming a CPA.

Judie was an avid and eclectic reader who enjoyed solving crossword and jigsaw puzzles.

She also enjoyed traveling, and in recent years, had visited Italy, England, and Scotland.

Diagnosed with diabetes as a child, Judie refused to let the disease put a damper on her zest for living—she became a certified SCUBA diver when she was in her 50s.

In 2000, the Joslin Center for Diabetes recognized Judie for living courageously with diabetes for 50 years.

Judie will best be remembered for her sense of humor, unflagging energy, and tenacious drive.

She gave her friendship unconditionally, and as result had hundreds of friends not only across the United States, but also around the world.

To the Board staff, Judie was more than a co-worker, she was family, and we will miss her greatly.

Judie is survived by her beloved mother, Frances R. Eastwood, of Raleigh, NC; her brother, David R. Eastwood, of Port Washington, NY; her daughter, Lisa Macomber Pauer, of Brevard, NC; her son, Steven E. Macomber, of Charlotte, NC; and her grandchildren, Barrett, Erica, and Zoe; and her great love, David McLemore, CPA, of Clinton, NC.

Memorial contributions may be made to the Joslin Diabetes Center, One Joslin Place, Boston, MA 02215.

One of Judie's favorite poems was James Leigh Hunt's, *Abou Ben Adhem*, which was written in 1834:

### **Abou Ben Adhem**

Abou Ben Adhem (may his tribe increase!)  
Awoke one night from a deep dream of peace,  
And saw, within the moonlight in his room,  
Making it rich, and like a lily in bloom,  
An Angel writing in a book of gold:

Exceeding peace had made Ben Adhem bold,  
And to the Presence in the room he said,  
"What writest thou?" The Vision raised its head,  
And with a look made of all sweet accord  
Answered, "The names of those who love the Lord."

"And is mine one?" said Abou. "Nay, not so,"  
Replied the Angel. Abou spoke more low,  
But cheerily still; and said, "I pray thee, then,  
Write me as one who loves his fellow men."

The Angel wrote, and vanished. The next night  
It came again with a great wakening light,  
And showed the names whom love of God had blessed,  
And, lo! Ben Adhem's name led all the rest!



## Do Not Call Registry

The Federal Government has created the National Do Not Call Registry to make it easier and more efficient for you to stop getting telemarketing sales calls you don't want.

Placing your number on the registry will stop most, but not all, telemarketing calls.

Registration is free and is valid for five years.

If you have an active e-mail address, you can register up to three phone numbers on line at [donotcall.gov](http://donotcall.gov).

If you prefer, you can call toll-free, 1-888-382-1222, from the number you wish to register.

## FASB Posts Full Text of Statements on Web

The Financial Accounting Standards Board (FASB) has answered the call for web access to accounting principles by posting the statements on line.

The status, summary, and full text of Statements 1 through 150 are now available on line through the FASB web site ([www.fasb.org](http://www.fasb.org)) and are free of charge to visitors.

All statements are presented in PDF format, requiring the reader to have Adobe Acrobat Reader 5.0 or higher installed on his or her computer.

(To obtain the free download of Adobe Acrobat Reader, visit the Adobe

web site, [www.adobe.com](http://www.adobe.com), and click on the link, "Get Acrobat Reader.")

The FASB web site states, "FASB Statements are presented as originally issued. There is no shading or sidebars to indicate amendments made by subsequent pronouncements. FASB Statements that are completely superseded are noted as such on the title page. In order to determine which, if any, provisions of a particular FASB Statement have been changed, you must access the "Status" link located with each Statement."

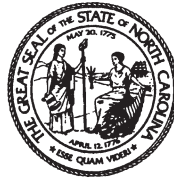
To access the documents, go to the FASB web site, [www.fasb.org](http://www.fasb.org), and click on the link, "FASB Statements," or use the URL, [www.fasb.org/st](http://www.fasb.org/st).

## Certificates Issued

At its June 23, 2003, and July 21, 2003, meetings, the Board approved the following certificate applications:

Rhonda Allen	Clarence Fillmore Hayes, III	Eve-Simone Pastor
Vikki Elayne Anderson	Kenneth H. Hayes	Evelyn Peterson Phillips
Margaret Connors Asher	Tara Lea Hazelbaker	Andrew Derickson Potts
Linda Marie Axelson	Gregory Gibson Holsinger	Adina Procop
Amy Lynn Bibby	Clint Alan Hyden	Paul Gerard Pustorino
William Alexander Bridgeman	Benjamin Garrett Johnson	Herman Ray
Russell Philip Buck	Jamiel Charbel John Kadri	Amy Coyle Redies
Anthony Carl Caterino, Jr.	Karen Nicole Keys	Sara Reynolds Reid
William Taylor Campbell, III	Gina D. Lawrence	Lynn Center Richardson
Tommy P. Charurat	Frieda Marie Liles	Andrea Ennis Roberson
Wendy B. Cheek	Kirk Hall Low, Jr.	Janice S. Scott
Melanie Ann Conner	Abdul Khadri Mahdi	Eric Michael Sherman
Duane Aaron Danner	William Mattox Marshburn, II	Patricia Dawn Sherman
Karen Davis Daugherty	James Leslie Massengale	Whitney Loraine Simpson
Kevin Andrew Dean	John Patrick McGee	Gordon Quentin Slade
Michelle Warren Duffy	Scott Matthew McKay	Shawn Paul Smith
Susan Leigh Flowers	Richard P. McKenzie	Rhonda Ann Thomas
Ann Marie Frey	Susan Marlowe Melvin	Camilla Ward Tucker
Yvette Marie Frusciante	Robert Gerard Merz	Cherie L. Turner
Dorreen Loraine Gaudian	Dennis Allen Michele, II	Patricia T. Wagner
Ronald F. Geary	Terry A. Monday	Stacy Malmin West
Kathryn Kay Gillis	Katherine Gwen Neville	Jason Sidney White
Alexander G. Glover	Patricia Suzanne Ory	Amy Patton Wilkinson
Whitney Miller Grant	Kathleen S. Owens	Kara Wise
Debra Lynn Guthmiller	Matt Benjamin Parker	Paula Marie Zink

# NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



## RESOLUTION

**WHEREAS**, *Walter C. Davenport has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1994;*

**WHEREAS**, *during his tenure he served as President, Vice President, and Secretary-Treasurer of the Board; and Chair of the Executive Committee, the Professional Standards Committee, and the Personnel Committee;*

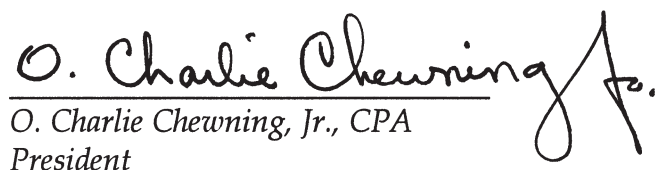
**WHEREAS**, *he has represented the Board and the profession through his service on numerous committees of the National Association of State Boards of Accountancy and the American Institute of CPAs;*

**WHEREAS**, *during his tenure he has served faithfully and tirelessly, and has risen as a leader in his profession and is an eloquent spokesman for the best interest of the public and the profession;*

**BE IT THEREFORE RESOLVED** *that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Walter C. Davenport for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

*This the 21<sup>st</sup> day of July 2003.*

North Carolina State Board of  
Certified Public Accountant Examiners

  
O. Charlie Chewning, Jr., CPA  
President



## FBI Warns of New Internet Scam

Spam e-mail and phony web sites are increasingly trying to trick consumers into giving away their personal and financial information, the FBI and Internet experts say.

Several large businesses—including banks, Internet service providers and on line merchants—have been targeted recently by people who send out “spoofed” e-mail masquerading as messages from the companies’ accounting or customer service departments.

The scam artists send out unsolicited e-mail that typically tells recipients their account information is incomplete or expired and provides a link to fake web pages called “phishing sites,” where the victims are asked to type in their data. The spam e-mail looks like it came from the legitimate company.

When people plug their personal information into the phishing Web sites—often near-perfect replicas of real sites—the data is sent to thieves, not legitimate companies.

“Bogus e-mails that try to trick customers into giving out personal information are the hottest and most troubling new scam on the Internet,” Jana Monroe, assistant director of the FBI’s Cyber Division, said in a recent statement.

The FBI says web spoofing scams are contributing to a rise in identity theft, credit card fraud and other Internet scams.

The agency’s Internet Fraud Complaint Center has seen a steady increase in complaints from consumers who were directed to phony “customer service” web sites by unsolicited e-mail.

The number of on line fraud complaints the agency received rose 67% last year to more than 75,000, and consumers reported losses from on line fraud totaling \$54 million, the agency reports.

The Federal Trade Commission reported earlier this year that cases of identity theft increased about 88% last year, with 161,800 identity theft complaints, up from 86,200 in 2001.

Identity theft accounted for 43% of all its fraud complaints, according to the report.

Any company doing business on the Internet — and any person using their services — could get hooked.

“Before March, we had not seen anything like this, but from March until now, we have seen five or six a month,” said Susan Getgood, a senior vice president at SurfControl in Scotts Valley, Calif., which makes web and e-mail filtering software.

Getgood said that scammers use phishing to cast a wide net because “they just need to get a few of you.”

“Spam is the organized crime of the Internet, and this is the ultimate crime to date because it damages the victim, and it is also damages the brand of the companies.”

## Reclassifications

### Reinstatements

Peter Wood Craymer #12964

John Michael Del Greco #27479

Ocie Kyle Hogan, III #14675

Grant Joel Johnson #26815

William John MacMinn #13067

Todd Wayne Strange #14621

Anissa Nicole Truesdale #25720

### Reissuances

William Burwell Tarry, III #19643

### Retired

“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

Earl Henry Goodwin

Rocky Mount, NC

Bobby Ray Harrington

Raleigh, NC

Raymond Grant Hilliard

Asheboro, NC

Michael J. Jett

Phoenix, AZ

John David McLawhorn, Jr.

Cary, NC

John A. Rollins

Easley, SC

## PCAOB Launches Registration System

On July 17, 2003, the Public Company Accounting Oversight Board (PCAOB) launched its registration system for public accounting firms and set the fees that will cover the costs of processing and reviewing the registration applications.

The Sarbanes-Oxley Act of 2002 and the PCAOB’s rules require the registration of all public accounting firms that issue or prepare audit reports on US public companies, or that

play a substantial role in the preparation of such audit reports.

Beginning on Oct. 22, 2003, US public accounting firms must be registered with the PCAOB in order to engage in that work.

Public accounting firms that wish to apply for registration must do so by completing and submitting *Form 1*, available to qualified applicants through the PCAOB’s web site, [www.pcaobus.org](http://www.pcaobus.org).

## Board Meetings

September 22

October 20

November 24

December 19

Meetings of the Board are open to the public except, when under State law, some portions of the meetings are closed to the public.

Unless otherwise noted, meetings are held at the Board’s office in Raleigh and begin at 10:00 a.m.

## Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

### 07/01/03

Warren Gamaliel Stone	Raleigh, NC
Carol Ann Doerr	Dallas, TX
Thomas Dean Myrick	Charlotte, NC
Allen Lee Hinch	Ronda, NC
Steven Dean Parkins	Glen Allen, VA
Karen Mobley Spencer	Garner, NC
Caroline Davis Campbell	Raleigh, NC
Cameron C. Davenport	Wallace, NC
James Christopher Brewington	Wilmington, NC
Mary V. Roy	Camillus, NY
Randolph Alan Waller	Wilmington, NC
Brandy Tenille Fleming	Fuquay-Varina, NC
Lee-Ashley Jernigan Bonfield	Raleigh, NC
Bryan Hayes Joslin	San Diego, CA
Michael John Addison	Chapel Hill, NC

### 07/02/03

James Allen Gentry, Jr.	Snellville, GA
Janet Elaine McConnell	Decatur, GA
Craig Clinton Ostrander	Raleigh, NC
Robert Kent Huskey	Atlanta, GA
Timothy Scott Nash	Wilmington, NC

### 07/03/03

Edward Chacey Yeaton	Highland Village, TX
Denise Maher Green	Summerfield, NC
Tracey Phillips Mason	Waynesville, NC

### 07/07/03

Donna Jean Earp	Greensboro, NC
Angela Addis Swartz	Poway, CA
Maria Morris Garner	Raleigh, NC
Karen Marie Fitchard LaPiana	Charlotte, NC
Shea Whittaker Hughes	Charleston, TN
Matthew H. Gray	Charlotte, NC

### 07/08/03

O. Kent Player	Kennesaw, GA
Michael S. Walker	Winterville, NC

### 07/09/03

Joseph Beckham Robertson, Jr.	Raleigh, NC
-------------------------------	-------------

### 07/10/03

Sarah Clarke Hegarty	Southborough, MA
----------------------	------------------

### 07/11/03

Jon Wayne Bartley	Raleigh, NC
Patricia Irish Howell	Germantown, MD
Kate Armst Lee	Dunwoody, GA

### 07/14/03

Charles Edwin Watts	Raleigh, NC
Robert Acker	Mead, CO
Catherine Elizabeth Peeler Kirby	Winter Springs, FL
Joy May Googe	Lewisville, NC
Brian David Kurtz	Hudson, OH
Leshia Harris Smith	Mooresville, NC

### 07/15/03

Delain E. Gray	McLean, VA
----------------	------------

### 07/17/03

Hsiang-Hui Hillary Chen	San Mateo, CA
Kathryn Megan Parks	Charlotte, NC

### 07/21/03

David Alan Berenson	Arlington, VA
John William Ward, III	Chesterfield, VA

### 07/22/03

Kevin Nichols Waller	Tallahassee, FL
James Albert Taylor	Charlotte, NC
Danial Max Evilsizer	Bennettsville, SC
Rebecca Dugger Ganzhorn	Clemmons, NC
Thomas Lee Lance	Columbia, SC
John Mark Allan	Atlanta, GA

### 07/23/03

Carlisle Clarke Moore, Jr.	Rock Hill, SC
Alfred Lee Durrance, Jr.	Crawfordville, FL
Joseph Edward Oprosko, Jr.	Old Bethpage, NY

### 07/24/03

William Earle Brock	Wilmington, NC
Henry Gundry Crowgey, II	Taylorsville, NC
Patrick Perry Walters	Nashville, TN
Robert William Knox	Netherlands

### 07/25/03

Sophia C. Schell	Charlotte, NC
Steven Daniel LaDew	Jersey City, NJ
Brent Edward Reel	Huntersville, NC

### 07/28/03

Carol ter Wee	Raleigh, NC
Marilyn Moeller Simpson	Greensboro, NC
Thomas Kelley Moore	Durham, NC
John William English	Charlotte, NC
Howard Alan Sosoff	Milwaukee, WI
Christopher James Hempe	Matthews, NC

### 07/29/03

Earl Lunsford Taylor	Charlotte, NC
Hugh Alexander Holmes	Raleigh, NC
Leon McCree Bowman	Durham, NC
Steven Judson Crowell	Pfafftown, NC
Daphne Council Wagoner	Thomasville, NC
Jacqueline Hurst Sasser	Sparks, MD
DeAnnah Miller Baker	Charlotte, NC
Glenn Berkley Walker	Roanoke, VA
James Benjamin Harris Herndon	Greensboro, NC
Clifton H. Gilliam	Silver Spring, MD
Robert Eric Teague	Greenville, NC
Nicole Johnson Hinton	West New York, NY
Joel Andrew Good	Charlotte, NC
Michael Scott Kelly	Conover, NC
Daryl A. Lengel	Colliersville, TN
Robert Chasteen Holman	Hattiesburg, MS
John K. Fletcher	New York, NY





## State Board of CPA Examiners

### Board Members

**O. Charlie Chewning, Jr., CPA**  
*President, Raleigh*

**Michael H. Wray**  
*Vice-President, Gaston*

**Barton W. Baldwin, CPA**  
*Member, Mount Olive*

**Norwood G. Clark, Jr., CPA**  
*Member, Raleigh*

**Scott L. Cox, CPCU, CIC**  
*Member, Charlotte*

**Leonard W. Jones, CPA**  
*Member, Morehead City*

**R. Stanley Vaughan, CPA**  
*Member, Charlotte*

### Staff

**Executive Director**  
*Robert N. Brooks*

**Legal Counsel**  
*Noel L. Allen, Esq.*

**Administrative Services**  
*Felecia F. Ashe*

**Communications**  
*Lisa R. Hearne, Manager*

**Examinations**  
*Phyllis W. Elliott*

**Licensing**  
*Buck Winslow, Manager*  
*Alice G. Steckenrider*  
*Martha Traina*

**Professional Standards**  
*Ann J. Hinkle, Manager*  
*Jo Gaskill*  
*Lorraine Kelley*

**Receptionist**  
*Elizabeth Floyd*

North Carolina State Board of  
Certified Public Accountant Examiners  
Post Office Box 12827  
Raleigh NC 27605-2827

PRST STD  
US Postage  
PAID  
Greensboro, NC  
Permit No. 393

21,000 copies of this document were printed for this agency at a cost of \$2,994.28 or 13¢ per copy in August 2003.

## Notice of Address Change

Certificate Holder \_\_\_\_\_  
Last name Jr./III First Middle  
Certificate No. \_\_\_\_\_ Send Mail to \_\_\_\_ Home \_\_\_\_ Business  
New Home Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
CPA Firm/Business Name \_\_\_\_\_  
New Bus. Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Telephone: Bus. ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_  
Bus. fax ( ) \_\_\_\_\_ E-mail Address \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

**Mail to:** NC State Board of  
CPA Examiners  
PO Box 12827  
Raleigh, NC 27605-2827

**Fax to:** (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.